

extend, or in any county where such company shall have an office or agent for the transaction of business.

SEC. 9. "Company" defined. The word "company," as used in this act, shall be deemed and construed to mean and include any person, co-partnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, any express route as herein defined, whether formed or organized under the laws of this state, any other state or territory, or of any foreign country.

SEC. 10. Acts in conflict repealed. The provisions of this act are intended to take the place of sections thirteen hundred and forty-five, and thirteen hundred and forty-six of the code, and such sections and each of them, and all other laws and parts of laws in conflict with this act are hereby repealed; provided, that all moneys now due the state on account of any assessment or charge made against any of such persons, co-partnerships, associations, corporations, or syndicates, and all penalties and charges thereon growing out of any of said repealed section[s], shall be paid and collected under the provisions of said repealed sections, the same as if said sections were not repealed, and it is hereby expressly provided that all rights of the state now accrued under said sections are hereby saved from the operation of the aforesaid repealing clauses.

SEC. 11. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 13, 1900, and in the Iowa State Register April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 46.

RELATING TO LICENSE OF PEDDLERS.

H. F. 144.

AN ACT to amend section one thousand three hundred and forty-eight (1348) of the code, relative to license of peddlers.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. "License" instead of "certificate." That section one thousand three hundred and forty-eight (1348) of the code be and the same is hereby amended by striking out all of said section to and including the word "and" in the third line thereof, and by striking out the words "certificate" in the fourth and ninth lines respectively and inserting in lieu thereof the word "license."

Approved April 6, 1900.

CHAPTER 47.

CORRECTION OF ASSESSMENT AND TAX LIST.

H. F. 145.

AN ACT to repeal section one thousand three hundred and eighty-five (1385) of the code and enact a substitute therefor, relative to the correction of assessment and tax list.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Repealed. That section one thousand three hundred and eighty-five (1385) of the code be and the same is hereby repealed and the following enacted in lieu thereof:

SEC. 2. Errors—omitted property—how corrected. The auditor may correct any error in the assessment or tax list, and may assess and list for taxation any omitted property; but before assessing and listing for taxation any omitted property he shall notify by registered letter the person, firm, corporation, or administrator, or other person in whose name the property is taxed, to appear before him at his office within ten days from the time of said notice and show cause, if any there be, why such correction or assessment should not be made, and should such party feel aggrieved at the action of said auditor he shall have the right of appeal therefrom to the district court. And if such correction or assessment is made after the books have passed into the hands of the treasurer he shall be charged or credited therefor as the case may be. All expense incurred in the making of said correction or assessment shall be borne *pro rata* by the funds which are affected by said correction and the proceedings to be reported to the board of supervisors.

SEC. 3. Appeal. The appeal herein provided for shall be taken within ten days from the time of the final action of the auditor, by a written notice to that effect to the auditor, and served as an original notice. The court on appeal shall hear and determine the rights of the parties in the same manner as appeals from the board of review, as prescribed in section thirteen hundred and seventy-three (1373) of the code.

Approved April 6, 1900.

CHAPTER 48.

RECORD OF DELINQUENT TAXES.

S. F. 138.

AN ACT to repeal section thirteen hundred and eighty-nine (1389) of the code, and to enact a substitute therefor, in relation to the keeping of a record of delinquent taxes.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Treasurer to keep record. Section thirteen hundred and eighty-nine (1389) of the code is hereby repealed, and the following enacted in lieu thereof:

“The treasurer shall, after October 1st, and before December 31st, of each year, enter in a book to be kept in his office as a part of the records thereof, to be known as the delinquent personal tax list, all delinquent personal taxes of any preceding year.”

SEC. 2. What to contain. Such entry of tax on delinquent personal tax list shall give the names of delinquents alphabetically arranged, with amounts of tax and for what year or years, and where property was located when assessed.

SEC. 3. Lien on real estate. Personal tax entered on delinquent personal tax list, as provided in sections one and two of this act, shall constitute a lien on any real estate owned or acquired by any such delinquent, and so remain until the same has been paid or legally canceled, and taxes not so entered for each year shall cease to be a lien.

SEC. 4. Entry of delinquent real estate taxes. The treasurer shall each year, upon receiving the tax list, enter upon the same in separate columns opposite each parcel of real estate on which the tax remains unpaid for any previous year, the amount of such unpaid tax, and unless such delinquent real estate tax is so brought forward and entered it shall cease to be a lien upon the real estate upon which the same was levied, and upon any other real estate of the owner. But to preserve such lien it shall only be necessary to enter such tax, as aforesaid, opposite any tract upon